IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

Income Tax Appeal No. 1095 of 2000
The Commissioner of Income Tax, Mumbai .. Appellant
V/s.
M/s. Jolly Board Ltd., Mumbai .. Respondent

Dr. P. Daniel with Mr. G. Hariharan for the Appellant
Mr. P.S. Jetley i/b. Mr. A.S. Tungare for the Respondent

CORAM : DR. S. RADHAKRISHNAN &
J.H. BHATIA, JJ.
DATED : 09.08.2005.

P.C.:-

1. Heard the learned counsel for the Appellant and the Respondent. In the above, the following substantial question of law is sought to be raised :-

> "Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in confirming the order of CIT (A) & allowing deduction of ex-gratia payment of Rs. 5,63,570/- inspite of Second Proviso to Section 36(1)(ii) being not satisfied?"

2. We have perused the Tribunal's order dated 6.10.1999. In paragraph 1 of the said order, the Tribunal has categorically dealt with the question sought to be raised in the above Appeal. The Tribunal has based it's decision on it's earlier decision pertaining to the assessment year 1983-84 and also in support, the Tribunal has referred to a Supreme Court Judgment in **Shahzada Nand and Sons v. CIT 108 ITR 358**. For the reasons stated in the said paragraph, the same is purely a finding of fact and we do not find any substantial question of law involved in the above, Appeal stands dismissed.

(DR. S. RADHAKRISHNAN, J.)

(J.H. BHATIA, J.)